

House Bill 479

By: Representatives Powell of the 171st, Maddox of the 172nd, Greene of the 149th, and Keown of the 173rd

A BILL TO BE ENTITLED
AN ACT

To amend Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to exemptions from state sales and use tax, so as to provide for an exemption with respect to certain sales to certain regional information technology authorities; to provide for a definition; to provide for conditions and limitations; to provide an effective date; to repeal conflicting laws; and for other purposes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

SECTION 1.

Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to exemptions from state sales and use tax, is amended by adding a new paragraph to read as follows:

"(6.4)(A)(i) Sales of tangible personal property purchased by a regional information technology authority for use exclusively by such authority.

(ii) For the purposes of this paragraph, the term 'regional information technology authority' means any regional information technology authority created by local or special Act of the General Assembly.

(B) Any person making a sale to a regional information technology authority for the purpose specified in subparagraph (A) of this paragraph shall collect the tax imposed on the sale by this article unless the purchaser furnishes such person with a certificate issued by the commissioner certifying that the purchaser is entitled to purchase such tangible personal property under this paragraph without paying the tax;"

SECTION 2.

This Act shall become effective on July 1, 2009.

SECTION 3.

All laws and parts of laws in conflict with this Act are repealed.